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Docket No.: IIW-034
(PATENT)

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Dated October 15, 2007 Signature: *Anthony A. Esparantano*
(Anthony A. Esparantano)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Yasushi Kanai *et al.*

Application No.: 10/688,761

Confirmation No.: 1977

Filed: October 16, 2003

Art Unit: 1745

For: EXHAUST GAS PROCESSING DEVICE FOR
FUEL CELL

Examiner: K. A. O'Neill

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated July 13, 2007 (Paper No. 20070626), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.